

INTERNAL REVENUE SERVICE  
DISTRICT DIRECTOR  
PO BOX 2350 ROOM 5127  
LOS ANGELES, CA 90053

DEPARTMENT OF THE TREASURY

Date: **JUL 14 1992**

Employer Identification Number:  
77-0125733

Contact Person:  
TYRONE THOMAS

Contact Telephone Number:  
(213) 894-6641

TERRA MARINE RESEARCH & EDUCATION  
INC  
1867 SPINNAKER DRIVE  
VENTURA, CA 93001

Addendum Applies:  
No

Dear Applicant:

Based on the information you recently submitted, we have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are described in section 509(a)(2).

Your exempt status under section 501(a) of the Internal Revenue Code as an organization described in 501(c)(3) is still in effect.

This classification is based on the assumption that your operations will continue as you have stated. If your sources of support, or your purposes, character, or method of operation change, please let us know so we can consider the effect of the change on your exempt status and foundation status.

This supersedes our letter dated April 22, 1992.

Grantors and contributors may rely on this determination unless the Internal Revenue Service publishes notice to the contrary. However, if you lose your section 509(a)(2) status, a grantor or contributor may not rely on this determination if he or she was in part responsible for, or was aware of, the act or failure to act, or the substantial or material change on the part of the organization that resulted in your loss of such status, or if he or she acquired knowledge that the Internal Revenue Service had given notice that you would no longer be classified as a section 509(a)(2) organization.

If we have indicated in the heading of this letter that an addendum applies, the addendum enclosed is an integral part of this letter.

Because this letter could help resolve any questions about your private foundation status, you should keep it in your permanent records.

Letter 1078 (DO/CG)



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TERRA MARINE RESEARCH & EDUCATION

If you have any questions, please contact the person whose name and telephone number are shown above.

Sincerely yours,

A handwritten signature in dark ink, appearing to read "Michael J. Quinn". The signature is stylized with a large, looped "M" and a trailing flourish.

Michael J. Quinn  
District Director